



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

June 2012

(in thousands)

State Taxes	June 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,952,975	\$104,428	\$3,848,547	\$14,423,687	\$3,792,753	\$10,630,934
Total Gross Collections	\$3,952,975	---	3,952,975	14,423,687	---	14,423,687
Less: Refunds and Minor Offsets	---	102,471	102,471	---	3,730,989	3,730,989
Less: State/City Offsets	---	1,957	1,957	---	61,764	61,764
Net Collections	---	---	3,848,547	---	---	10,630,934
User Taxes 1/	\$1,374,083	\$10,554	\$1,363,529	\$3,475,592	\$31,722	\$3,443,870
Sales & Use 2/	1,144,621	7,707	1,136,914	2,829,388	23,886	2,805,502
Motor Fuel	45,656	2,433	43,223	127,391	6,634	120,757
Cigarette/Tobacco Products 3/	135,910	166	135,744	408,394	690	407,704
Alcoholic Beverage	22,551	0	22,551	59,273	0	59,273
Highway/Fuel Use	10,583	248	10,335	36,119	512	35,607
Auto Rental	14,762	0	14,762	15,027	0	15,027
Business Taxes	\$1,306,447	\$101,883	\$1,204,564	\$1,881,607	\$251,823	\$1,629,784
Corporation Franchise	487,543	72,185	415,358	814,377	194,708	619,669
Corporation & Utilities 4/	161,991	1,011	160,980	189,399	2,914	186,485
Banks	299,567	19,019	280,548	305,213	28,917	276,296
Insurance (Article 33)	253,746	5,194	248,552	281,440	14,947	266,493
Direct Writings	1,101	0	1,101	2,702	0	2,702
Petroleum 5/	102,499	4,474	98,025	288,476	10,337	278,139
Property Transfer Taxes 6/	\$132,560	\$4,177	\$128,383	\$459,002	\$13,930	\$445,072
Estate	78,926	4,168	74,758	284,163	13,530	270,633
Real Estate Transfer	53,096	8	53,088	174,270	12	174,258
Other Revenues 7/	\$36,948	\$10	\$36,938	\$44,135	\$53	\$44,082
Pari-Mutuel (w/o Uncashed Tickets)	2,064	0	2,064	4,461	0	4,461
Hazardous Waste Assessments	10	0	10	1,066	1	1,065
Waste Tire Management and Recycling Fees	4,180	10	4,170	6,766	15	6,751
Returnable Container Deposits	30,700	0	30,700	31,596	36	31,560
Tax Return Preparer Registration Fees	-24	0	-24	99	1	98
Racing Admissions	2	0	2	7	0	7
Boxing and Wrestling Exhibitions	16	0	16	140	0	140
Total - State Taxes and Fees 1/, 6/	\$6,803,013	\$221,052	\$6,581,961	\$20,284,023	\$4,090,281	\$16,193,742

Local Taxes	June 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$174,230	\$14,202	\$160,028	\$225,275	\$30,112	\$195,163
M.T.A. Auto Rental	8,893	0	8,893	8,921	0	8,921
M.C.T. Mobility	70,593	1,497	69,096	333,970	5,266	328,704
M.C.T.D. Medallion Taxicab Rides	243	1	242	21,458	8	21,450
New York City Alcoholic Beverage	2,434	0	2,434	5,366	0	5,366
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	748,421	18,114	730,307	2,856,097	651,315	2,204,782
Total Gross Collections	746,401	---	746,401	2,795,982	---	2,795,982
Less: Refunds and Minor Offsets	---	18,114	18,114	---	651,315	651,315
Plus: State/City Offsets	2,020	---	2,020	60,115	---	60,115
Sales & Use	1,435,137	9,459	1,425,678	3,525,740	29,315	3,496,425
Stock Transfer (to NYC; all eligible for rebate)	3,167,736	0	3,167,736	3,167,887	0	3,167,887
Yonkers Personal Income - Net (Adjusted)	3,184	102	3,082	15,709	3,672	12,037
Total Gross Collections	3,247	---	3,247	14,060	---	14,060
Less: Refunds and Minor Offsets	---	102	102	---	3,672	3,672
Plus: State/City Offsets	-63	---	-63	1,649	---	1,649
Total-Local Taxes	\$5,610,871	\$43,375	\$5,567,496	\$10,160,423	\$719,688	\$9,440,735
Total State & Local Taxes and Fees 1/	\$12,413,884	\$264,427	\$12,149,457	\$30,444,446	\$4,809,969	\$25,634,477

1/ Includes:

	June 2012	Fiscal Year 2012-13
Hotel/Motel Occupancy (repealed 9/1/94)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

2/ Includes tax on informational and entertainment services (900 numbers):

	June 2012	Fiscal Year 2012-13
	\$66	\$65

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

4/ Includes section 186-F public safety communications surcharge:

	June 2012	Fiscal Year 2012-13
	\$49,012	\$49,023

5/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

6/ Includes:

	June 2012	Fiscal Year 2012-13
Real Property Gains (repealed 6/15/1996)	\$1	\$22
Gift (repealed 1/1/2000)	536	159

7/ Includes:

	June 2012	Fiscal Year 2012-13
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	0	0

MONTHLY COMPARISON OF NET COLLECTIONS

June 2012

(in thousands)

State Taxes	Net Collections		Difference	
	June 2011	June 2012	Amount	Percent
Personal Income Tax 1/	\$4,002,821	\$3,848,547	-\$154,274	-3.9
User Taxes 2/	\$1,360,514	\$1,363,529	\$3,015	0.2
Sales and Use 3/	1,127,316	1,136,914	9,598	0.9
Motor Fuel	42,689	43,223	534	1.3
Cigarette/Tobacco Products 1/	148,443	135,744	-12,699	-8.6
Alcoholic Beverage	18,998	22,551	3,553	18.7
Highway/Fuel Use 1/	8,652	10,335	1,683	19.5
Auto Rental	14,416	14,762	346	2.4
Business Taxes	\$1,326,616	\$1,204,564	-\$122,052	-9.2
Corporation Franchise	541,021	415,358	-125,663	-23.2
Corporation & Utilities 1/	147,374	160,980	13,606	9.2
Banks	263,468	280,548	17,080	6.5
Insurance (Article 33)	279,028	248,552	-30,476	-10.9
Direct Writings	470	1,101	631	134.3
Petroleum 1/, 4/	95,255	98,025	2,770	2.9
Property Transfer Taxes 5/	\$112,148	\$128,383	\$16,235	14.5
Estate	72,983	74,758	1,775	2.4
Real Estate Transfer	39,164	53,088	13,924	35.6
Other Revenues 6/	\$35,415	\$36,938	\$1,523	4.3
Pari-Mutuel	1,775	2,064	289	16.3
Hazardous Waste Assessments	59	10	-49	-83.1
Waste Tire Management and Recycling Fees	4,497	4,170	-327	-7.3
Returnable Container Deposits	29,053	30,700	1,647	5.7
Tax Return Preparer Registration Fees	1	-24	-25	-2,500.0
Racing Admissions	3	2	-1	-33.3
Boxing and Wrestling Exhibitions	26	16	-10	-38.5
Total - State Taxes and Fees 2/, 5/	\$6,837,514	\$6,581,961	-\$255,553	-3.7

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	June 2011	June 2012	Amount	Percent
Withholding	\$2,430,259	\$2,162,401	-\$267,858	-11.0
Estimated Tax	1,609,621	1,676,265	66,644	4.1
Final Payments	26,507	27,029	522	2.0
Delinquencies	101,814	87,047	-14,767	-14.5
Limited Liability Company Fees	236	233	-3	-1.3
Total Gross Collections	\$4,168,437	\$3,952,975	-\$215,462	-5.2
Refunds/Minor Offsets	168,347	102,471	-65,876	-39.1
State/City Offsets	-2,731	1,957	4,688	171.7
Net Collections	\$4,002,821	\$3,848,547	-\$154,274	-3.9
Other Component Detail				
Cigarette/Tobacco Products	\$148,443	\$135,743	-\$12,700	-8.6
Cigarette	139,147	127,507	-11,640	-8.4
Tobacco Products	9,131	8,115	-1,016	-11.1
Retailer Licenses	165	123	-42	-25.5
Vending Machine Stickers	0	-2	-2	NA
Highway/Fuel Use	\$8,652	\$10,335	\$1,683	19.5
Highway Use	6,929	7,138	209	3.0
Truck Mileage	6,529	6,559	30	0.5
Permits	400	579	179	44.8
Fuel Use	1,723	3,197	1,474	85.5
Article 21	-6	0	6	100.0
Article 21A IFTA	1,718	3,186	1,468	85.4
IFTA Decal Fees & Trip Permits	11	11	0	0.0
Corporation & Utilities 6/	\$147,374	\$160,980	\$13,606	9.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	13,297	18,514	5,217	39.2
Utilities (sections 186-A, A&E & PSC)	84,597	93,454	8,857	10.5
Public Safety Communications Surcharge (\$186-F)	49,480	49,012	-468	-0.9
Petroleum	\$95,255	\$98,025	\$2,770	2.9
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	95,254	98,024	2,770	2.9
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	1	0	0.0

Local Taxes	Net Collections		Difference	
	June 2011	June 2012	Amount	Percent
M.T.A. Corporate Surcharge	\$190,099	\$160,028	-\$30,071	-15.8
M.T.A. Auto Rental	8,560	8,893	333	3.9
M.C.T. Mobility	86,194	69,096	-17,098	-19.8
M.C.T.D. Medallion Taxicab Rides	373	242	-131	-35.1
New York City Alcoholic Beverage	1,978	2,434	456	23.1
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	747,356	730,307	-17,049	-2.3
Sales & Use	1,382,717	1,425,678	42,961	3.1
Stock Transfer (to NYC; all rebatable)	3,001,966	3,167,736	165,770	5.5
Yonkers Personal Income	3,232	3,082	-150	-4.6
Total-Local Taxes	\$5,422,475	\$5,567,496	\$145,021	2.7
Total State & Local Taxes and Fees	\$12,259,989	\$12,149,457	-\$110,532	-0.9

2/ Includes:

	June 2011	June 2012
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

3/ Includes tax on informational and entertainment services (900) numbers:

	June 2011	June 2012
	\$144	\$66

4/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

5/ Includes:

	June 2011	June 2012
Real Property Gains (repealed 6/15/1996)	\$2	\$1
Gift (repealed 1/1/2000)	-1	536

6/ Includes:

	June 2011	June 2012
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	1	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

June 2012

(in thousands)

State Taxes	Net Collections 2011-2012	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	Percent
Personal Income Tax 1/	\$38,767,827	\$40,256,300	\$10,969,492	\$10,630,934	-\$338,558	-3.1
User Taxes 2/	\$13,740,322	\$14,035,300	\$3,425,266	\$3,443,870	\$18,604	0.5
Sales and Use 3/	11,168,122	11,448,700	2,788,257	2,805,502	17,245	0.6
Motor Fuel	501,610	514,600	116,431	120,757	4,326	3.7
Cigarette/Tobacco Products 1/	1,633,742	1,615,000	417,225	407,704	-9,521	-2.3
Alcoholic Beverage	238,282	241,000	56,089	59,273	3,184	5.7
Highway/Fuel Use 1/	132,129	147,000	32,813	35,607	2,794	8.5
Auto Rental	66,437	69,000	14,451	15,027	576	4.0
Business Taxes	\$7,046,293	\$7,399,700	\$1,676,356	\$1,629,784	-\$46,572	-2.8
Corporation Franchise	2,723,756	2,905,000	701,903	619,669	-82,234	-11.7
Corporation & Utilities 1/	877,002	921,600	139,583	186,485	46,902	33.6
Banks	1,162,709	1,159,000	289,663	276,296	-13,367	-4.6
Insurance (Article 33)	1,171,118	1,252,000	279,686	266,493	-13,193	-4.7
Direct Writings	11,352	- - -	1,989	2,702	713	35.8
Petroleum 1/, 4/	1,100,356	1,162,100	263,532	278,139	14,607	5.5
Property Transfer Taxes 5/	\$1,688,579	\$1,787,000	\$406,368	\$445,072	\$38,704	9.5
Estate	1,078,426	1,127,000	269,728	270,633	905	0.3
Real Estate Transfer	610,048	660,000	136,609	174,258	37,649	27.6
Other Revenues 6/	\$153,447	\$152,500	\$39,501	\$44,082	\$4,581	11.6
Pari-Mutuel	17,197	16,300	3,900	4,461	561	14.4
Hazardous Waste Assessments	7,104	7,100	466	1,065	599	128.5
Waste Tire Management and Recycling Fees	23,573	23,600	6,201	6,751	550	8.9
Returnable Container Deposits	103,643	103,600	29,112	31,560	2,448	8.4
Tax Return Preparer Registration Fees	1,145	1,100	-268	98	366	136.6
Racing Admissions	355	400	6	7	1	16.7
Boxing and Wrestling Exhibitions	413	400	67	140	73	109.0
Total - State Taxes and Fees 2/, 5/	\$61,396,468	\$63,630,800	\$16,516,983	\$16,193,742	-\$323,241	-2.0

1/ See page 2 for component detail.

	Net Collections	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	2011-2012	2012-2013
Personal Income Tax						
Withholding	\$31,198,971	\$32,748,000	\$6,956,532	\$6,954,424	-\$2,108	0.0
Estimated Tax	11,628,433	11,602,200	5,883,819	5,606,081	-277,738	-4.7
Final Payments	2,045,827	2,202,800	1,495,355	1,508,331	12,976	0.9
Delinquencies	1,085,647	1,148,600	344,283	351,820	7,537	2.2
Limited Liability Company Fees	71,589	- - -	2,903	3,031	128	4.4
Total Gross Collections	\$46,030,467	\$47,701,600	\$14,682,892	\$14,423,687	-\$259,205	-1.8
Refunds/Minor Offsets	6,896,695	7,147,300	3,657,251	3,730,989	73,738	2.0
State/City Offsets	365,945	298,000	56,149	61,764	5,615	10.0
Net Collections	\$38,767,827	\$40,256,300	\$10,969,492	\$10,630,934	-\$338,558	-3.1
Other Component Detail						
Cigarette/Tobacco Products	\$1,633,743	\$1,615,000	\$417,225	\$407,704	-\$9,521	-2.3
Cigarette	1,529,368	NA	393,788	385,265	-8,523	-2.2
Tobacco Products	102,626	NA	23,109	21,883	-1,226	-5.3
Retailer Licenses	1,726	NA	325	557	232	71.4
Vending Machine Stickers	23	NA	3	-1	-4	-133.3
Highway/Fuel Use	\$132,129	\$147,000	\$32,813	\$35,607	\$2,794	8.5
Highway Use	101,607	NA	26,140	27,372	1,232	4.7
Truck Mileage	98,286	NA	25,003	25,950	947	3.8
Permits	3,321	NA	1,137	1,422	285	25.1
Fuel Use	30,522	NA	6,673	8,235	1,562	23.4
Article 21	-3	NA	-3	0	3	100.0
Article 21A IFTA	30,038	NA	6,630	8,194	1,564	23.6
IFTA Decal Fees & Trip Permits	487	NA	46	41	-5	-10.9
Corporation & Utilities 6/	\$877,002	\$921,600	\$139,583	\$186,485	\$46,902	33.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	121,242	NA	6,469	16,704	10,235	158.2
Utilities (sections 186-A, A&E & PSC)	561,144	NA	83,634	120,758	37,124	44.4
Public Safety Communications Surcharge (\$186-F)	194,616	NA	49,480	49,023	-457	-0.9
Petroleum	\$1,100,356	\$1,162,100	\$263,532	\$278,139	\$14,607	5.5
Article 13-A (prior to 9/1/1990)	736	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,099,618	NA	263,531	278,138	14,607	5.5
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	1	1	0	0.0

Local Taxes	Net Collections 2011-2012	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	0
M.T.A. Corporate Surcharge	\$951,459	---	\$236,073	\$195,163	-\$40,910	-17.3
M.T.A. Auto Rental	39,564	---	8,572	8,921	349	4.1
M.C.T. Mobility	1,398,052	---	342,958	328,704	-14,254	-4.2
M.C.T.D. Medallion Taxicab Rides	86,849	---	21,399	21,450	51	0.2
New York City Alcoholic Beverage	23,409	---	6,042	5,366	-676	-11.2
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,116,455	---	2,247,047	2,204,782	-42,265	-1.9
Sales & Use	13,728,199	---	3,379,145	3,496,425	117,280	3.5
Stock Transfer (to NYC; all rebatable)	14,459,838	---	3,002,089	3,167,887	165,798	5.5
Yonkers Personal Income	34,860	---	7,380	12,037	4,657	63.1
Total-Local Taxes	\$38,838,685	---	\$9,250,705	\$9,440,735	\$190,030	2.1
Total State & Local Taxes and Fees	\$100,235,153	---	\$25,767,688	\$25,634,477	-\$133,211	-0.5

2/ Includes:

	2011-2012	2012-2013
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

3/ Includes tax on informational and entertainment services (900) numbers:

	2011-2012	2012-2013
	\$144	\$65

4/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

5/ Includes:

	2011-2012	2012-2013
Real Property Gains (repealed 6/15/1996)	\$2	\$22
Gift (repealed 1/1/2000)	29	159

6/ Includes:

	2011-2012	2012-2013
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	17	0

7/ From the Enacted Executive Budget, April 2012. Estimates adjusted to a collection basis. Article 13 estimate included in Corporation Franchise Tax; Cigarette License Fees and Stickers estimates included in Cigarette/Tobacco Products; Direct Writings estimate included in Insurance (Article 33); Hotel/Motel Occupancy included in User Taxes. Real Property Gains and Gift included in Other Revenues.